2020

## STATE OF HAWAII — DEPARTMENT OF TAXATION FRANCHISE TAX OR PUBLIC SERVICE COMPANY TAX INSTALL MENT PAYMENT VOLICHER

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			year 2019, or fiscal tax year 2 19 and ending on		
	Check one:	☐ Franchise Tax	☐ Public Service Company Tax		Payment Number 2
		Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	
YPE	Name			Amount of this installment	<b>\$</b>
PRINT OR TYP	DBA (if any)			Amount of any unused overpayment credit to be applied	<b>\$</b>
PRIN	Mailing Address (number and street)			4. Amount of this payment. (Line 2 minus line 3.)	
	City, State, and Postal/ZIP Code		MAIL THIS VOUCHER WITH CHECK OR MOTO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your of DUE DATES FOR MONTHLY PAYMENTS:		
-MAILING ADDRESS- HAWAII DEPARTMENT OF TAXATION P. O. BOX 1530 HONOLULU, HI 96806-1530				Payment due on or before February 10, 2020 and on or before the 10th day of the second fiscal year for fiscal year taxpayers.	
FP1	1_I 2019A 02 VID01	ID NO	01 See Instructions of	n the reverse side.	Form FP-1
*	· – –		CUT	HERE — — — — —	×
(RI	orm FP-1 EV. 2019)	P	TATE OF HAWAII — DEPARTMEN FRANCHISE TA) UBLIC SERVICE COM STALLMENT PAYMENT	( OR IPANY TAX	OR STAPLE IN THIS SPACE
Ва	ased on incon	ne for calendar tax	year 2019, or fiscal tax year 2 119 and ending on	2019	
	Check one:	☐ Franchise Tax	☐ Public Service Company Tax	F	Payment Number <b>1</b>
		Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	\$
YPE	Name			Amount of this installment	<b>\$</b>
r or typ				Amount of any unused overpayment credit to be applied	<b>\$</b>
PRINT	Mailing Addres	ss (number and street)		4. Amount of this payment. (Line 2 minus line 3.)	\$
		d Postal/ZIP Code		MAIL THIS VOUCHER WITH CHECK OR MOTO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your of	



#### -MAILING ADDRESS-**HAWAII DEPARTMENT OF TAXATION**

P.O. BOX 1530 HONOLULU, HI 96806-1530

ID NO 01

and on or before the 10th day of the first month after the close of the fiscal year for fiscal year taxpayers.

Payment due on or before January 10, 2020, for calendar year taxpayers

DUE DATES FOR MONTHLY PAYMENTS:

This form is used to report and pay monthly or quarterly installments of the Franchise Tax imposed by chapter 241, HRS, or the Public Service Company Tax imposed by chapter 239, HRS. Sections 241-5 and 239-7, HRS, provide for the franchise and public service company taxes, respectively, to be paid in 12 equal monthly installments when the estimated tax liability for the taxable year exceeds \$100,000. The first installment is to be paid on or before the 10th day of the first month following the close of the calendar or fiscal year and the remaining installments to be paid on or before the 10th day of each calendar month following the first tax installment.

If a tax installment is paid with the filing of Form F-1, Franchise Tax Return, or U-6, Public Service Company Tax Return, enter zero on line 4 of this form and a notation "F-1" or "U-6." If a payment of franchise tax is made with an application for an extension of time to file Form F-1 or U-6, enter zero on line 4 of this form and a notation "N-755."

Quarterly Payment Taxpayers.—Use this form to report and pay the franchise tax in four equal installments under section 241-5, HRS, or the public service company tax in four equal installments under section 239-7, HRS.

Due to the nature of the Franchise Tax and Public Service Company Tax and how those taxes are imposed, there are no provisions in either tax law that require or allow the making of estimated tax payments for your next tax year, similar to what is required and allowed for income tax purposes. Therefore, Form FP-1 should not be used to make any such estimated tax payments.

#### **GENERAL INSTRUCTIONS**

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2019, or fiscal tax year 2019 beginning on *month 1*, 2019 and ending on *month dd*, 20*yy*).
- 2. Check, in the appropriate box, what type of taxpayer you are.
- 3. Enter the Hawaii tax identification number, federal employer identification number (FEIN), name, and mailing address.
- 4. Enter on line 1, your total estimated tax liability for the year.
- 5. If you have applied an overpayment of tax on your 2019 Hawaii tax return to your tax for 2020, all or part of the overpayment may be applied to any voucher. Enter on line 3 the amount to be applied to the voucher being used.
- 6. Subtract line 3 from line 2 and enter the amount of the payment on line 4. Mail the voucher to the Hawaii Department of Taxation even if line 4 is zero.
- 7. Attach to the voucher a check or money order made payable to the "Hawaii State Tax Collector" in payment of the tax. Include your FEIN on the check or money order. Do not send cash through the mail.
- 8. Detach the voucher at the perforation and mail with the required payment to: HAWAII DEPARTMENT OF TAXATION

P.O. Box 1530 Honolulu, HI 96806-1530

# How to Use the Payment Voucher

This form is used to report and pay monthly or quarterly installments of the Franchise Tax imposed by chapter 241, HRS, or the Public Service Company Tax imposed by chapter 239, HRS. Sections 241-5 and 239-7, HRS, provide for the franchise and public service company taxes, respectively, to be paid in 12 equal monthly installments when the estimated tax liability for the taxable year exceeds \$100,000. The first installment is to be paid on or before the 10th day of the first month following the close of the calendar or fiscal year and the remaining installments to be paid on or before the 10th day of each calendar month following the first tax installment.

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#### **GENERAL INSTRUCTIONS**

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2019, or fiscal tax year 2019 beginning on *month 1*, 2019 and ending on *month dd*, 20*yy*).
- 2. Check, in the appropriate box, what type of taxpayer you are.
- 3. Enter the Hawaii tax identification number, federal employer identification number (FEIN), name, and mailing address.
- 4. Enter on line 1, your total estimated tax liability for the year.
- 5. If you have applied an overpayment of tax on your 2019 Hawaii tax return to your tax for 2020, all or part of the overpayment may be applied to any voucher. Enter on line 3 the amount to be applied to the voucher being used.
- 6. Subtract line 3 from line 2 and enter the amount of the payment on line 4. Mail the voucher to the Hawaii Department of Taxation even if line 4 is zero.
- 7. Attach to the voucher a check or money order made payable to the "Hawaii State Tax Collector" in payment of the tax. Include your FEIN on the check or money order. Do not send cash through the mail.
- 8. Detach the voucher at the perforation and mail with the required payment to: HAWAII DEPARTMENT OF TAXATION

P.O. Box 1530

2020

# STATE OF HAWAII — DEPARTMENT OF TAXATION FRANCHISE TAX OR **PUBLIC SERVICE COMPANY TAX** INSTALLMENT PAYMENT VOUCHER

			year 2019, or fiscal tax year 2 019 and ending on		
	Check one:	☐ Franchise Tax	☐ Public Service Company Tax	P	ayment Number <b>4</b>
		Tax I.D. No.	Federal Employer I.D. No.	·	aymont rambor 1
				Estimated tax liability for the year	\$
YPE	Name			Amount of this installment	- - \$
ORT	DBA (if any)			Amount of any unused overpayment credit to be applied	- \$
PRINT OR TYPE	Mailing Address (number and street)			4. Amount of this payment. (Line 2 minus line 3.)	- \$
	City, State, and Postal/ZIP Code			MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your check or money order. DUE DATES FOR MONTHLY PAYMENTS:	
		-MAILING A		Payment due on or before April 10, 2020, for on or before the 10th day of the fourth month year for fiscal year taxpayers.	after the close of the fisca
		P. O. BOX		DUE DATES FOR QUARTERLY PAYMENTS	
HONOLULU, HI 96806-1530		96806-1530	Payment due on or before April 20, 2020, for calendar year taxpayers an on or before the 20th day of the fourth month following the close of th fiscal year for fiscal year taxpayers.		
FP1	_I 2019A 04 VID01	ID NO	01 See Instructions o	n the reverse side.	
	=				Form FP-1
(RE	orm FP-1 EV. 2019)	F	TATE OF HAWAII — DEPARTMEN FRANCHISE TAX PUBLIC SERVICE COM STALLMENT PAYMENT	OR PANY TAX	OR STAPLE IN THIS SPACE
Ва	sed on incon	ne for calendar tax	year 2019, or fiscal tax year 2 019 and ending on	019	
	Check one:	☐ Franchise Tax	☐ Public Service Company Tax	P	ayment Number <b>3</b>
		Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	
YPE	Name			Amount of this installment	\$
ORTYPE				Amount of any unused overpayment credit to be applied	\$
PRINT	Mailing Address (number and street)			4. Amount of this payment. (Line 2 minus line 3.)	\$
		d Postal/ZIP Code		MAIL THIS VOUCHER WITH CHECK OR MC TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your check the DUE DATES FOR MONTHLY PAYMENTS:	ONEY ORDER PAYABLE



#### -MAILING ADDRESS-**HAWAII DEPARTMENT OF TAXATION**

P.O. BOX 1530 HONOLULU, HI 96806-1530

See Instructions on the reverse side.

year for fiscal year taxpayers.

Payment due on or before March 10, 2020, for calendar year taxpayers and on or before the 10th day of the third month after the close of the fiscal

This form is used to report and pay monthly or quarterly installments of the Franchise Tax imposed by chapter 241, HRS, or the Public Service Company Tax imposed by chapter 239, HRS. Sections 241-5 and 239-7, HRS, provide for the franchise and public service company taxes, respectively, to be paid in 12 equal monthly installments when the estimated tax liability for the taxable year exceeds \$100,000. The first installment is to be paid on or before the 10th day of the first month following the close of the calendar or fiscal year and the remaining installments to be paid on or before the 10th day of each calendar month following the first tax installment.

If a tax installment is paid with the filing of Form F-1, Franchise Tax Return, or U-6, Public Service Company Tax Return, enter zero on line 4 of this form and a notation "F-1" or "U-6." If a payment of franchise tax is made with an application for an extension of time to file Form F-1 or U-6, enter zero on line 4 of this form and a notation "N-755."

Quarterly Payment Taxpayers.—Use this form to report and pay the franchise tax in four equal installments under section 241-5, HRS, or the public service company tax in four equal installments under section 239-7, HRS.

Due to the nature of the Franchise Tax and Public Service Company Tax and how those taxes are imposed, there are no provisions in either tax law that require or allow the making of estimated tax payments for your next tax year, similar to what is required and allowed for income tax purposes. Therefore, Form FP-1 should not be used to make any such estimated tax payments.

#### **GENERAL INSTRUCTIONS**

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2019, or fiscal tax year 2019 beginning on *month 1*, 2019 and ending on *month dd*, 20*yy*).
- 2. Check, in the appropriate box, what type of taxpayer you are.
- 3. Enter the Hawaii tax identification number, federal employer identification number (FEIN), name, and mailing address.
- 4. Enter on line 1, your total estimated tax liability for the year.
- 5. If you have applied an overpayment of tax on your 2019 Hawaii tax return to your tax for 2020, all or part of the overpayment may be applied to any voucher. Enter on line 3 the amount to be applied to the voucher being used.
- 6. Subtract line 3 from line 2 and enter the amount of the payment on line 4. Mail the voucher to the Hawaii Department of Taxation even if line 4 is zero.
- 7. Attach to the voucher a check or money order made payable to the "Hawaii State Tax Collector" in payment of the tax. Include your FEIN on the check or money order. Do not send cash through the mail.
- 8. Detach the voucher at the perforation and mail with the required payment to: HAWAII DEPARTMENT OF TAXATION

P.O. Box 1530 Honolulu, HI 96806-1530

# How to Use the Payment Voucher

This form is used to report and pay monthly or quarterly installments of the Franchise Tax imposed by chapter 241, HRS, or the Public Service Company Tax imposed by chapter 239, HRS. Sections 241-5 and 239-7, HRS, provide for the franchise and public service company taxes, respectively, to be paid in 12 equal monthly installments when the estimated tax liability for the taxable year exceeds \$100,000. The first installment is to be paid on or before the 10th day of the first month following the close of the calendar or fiscal year and the remaining installments to be paid on or before the 10th day of each calendar month following the first tax installment.

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Due to the nature of the Franchise Tax and Public Service Company Tax and how those taxes are imposed, there are no provisions in either tax law that require or allow the making of estimated tax payments for your next tax year, similar to what is required and allowed for income tax purposes. Therefore, Form FP-1 should not be used to make any such estimated tax payments.

#### **GENERAL INSTRUCTIONS**

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2019, or fiscal tax year 2019 beginning on *month 1*, 2019 and ending on *month dd*, 20*yy*).
- 2. Check, in the appropriate box, what type of taxpayer you are.
- 3. Enter the Hawaii tax identification number, federal employer identification number (FEIN), name, and mailing address.
- 4. Enter on line 1, your total estimated tax liability for the year.
- 5. If you have applied an overpayment of tax on your 2019 Hawaii tax return to your tax for 2020, all or part of the overpayment may be applied to any voucher. Enter on line 3 the amount to be applied to the voucher being used.
- 6. Subtract line 3 from line 2 and enter the amount of the payment on line 4. Mail the voucher to the Hawaii Department of Taxation even if line 4 is zero.
- 7. Attach to the voucher a check or money order made payable to the "Hawaii State Tax Collector" in payment of the tax. Include your FEIN on the check or money order. Do not send cash through the mail.
- 8. Detach the voucher at the perforation and mail with the required payment to: HAWAII DEPARTMENT OF TAXATION

P.O. Box 1530

2020

### ${\tt STATE\ OF\ HAWAII-DEPARTMENT\ OF\ TAXATION}$ FRANCHISE TAX OR **PUBLIC SERVICE COMPANY TAX** INSTALLMENT PAYMENT VOUCHER

	sed on income for calendar tax y			
	Check one: Franchise Tax	☐ Public Service Company Tax	Р	ayment Number 6
	Hawaii Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	\$
ORTYPE	Name		Amount of this installment	\$
ORI	DBA (if any)		Amount of any unused overpayment credit to be applied	\$
PRINT	Mailing Address (number and street)		4. Amount of this payment. (Line 2 minus line 3.)	
	City, State, and Postal/ZIP Code		MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your check or money order. DUE DATES FOR MONTHLY PAYMENTS:	
▣			Payment due on or before June 10, 2020, for on or before the 10th day of the sixth month year for fiscal year taxpayers.	
<u>Z</u>	HAWAII DEPARTMEN P. O. BOX		DUE DATES FOR QUARTERLY PAYMENTS	
■	HONOLULU, HI		Payment due on or before June 20, 2020, for calendar year taxpayers and on or before the 20th day of the sixth month following the close of the fiscal year for fiscal year taxpayers.	
ED1	_I 2019A 06 VID01	See Instructions o	n the reverse side.	
		01		Form FP-1
<b>&gt;&lt;</b>		CUT	HERE — — — — — —	×
(RE	Form FP-1  (REV. 2019)  STATE OF HAWAII — DEPARTMENT OF TAXATION FRANCHISE TAX OR PUBLIC SERVICE COMPANY TAX INSTALLMENT PAYMENT VOUCHER			
	sed on income for calendar tax y	•		
	gg v, <b>-</b> 0			
	Check one: Franchise Tax	Public Service Company Tax	Р	ayment Number 5
	Hawaii Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	\$
ORTYPE	Name		Amount of this installment	\$
	DBA (if any)		Amount of any unused overpayment credit to be applied	\$
PRINT	Mailing Address (number and street)		4. Amount of this payment. (Line 2 minus line 3.)	\$
	City, State, and Postal/ZIP Code		MAIL THIS VOUCHER WITH CHECK OR MO TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your ch DUE DATES FOR MONTHLY PAYMENTS:	



#### -MAILING ADDRESS-**HAWAII DEPARTMENT OF TAXATION**

P.O. BOX 1530 HONOLULU, HI 96806-1530

See Instructions on the reverse side.

for fiscal year taxpayers.

Payment due on or before May 10, 2020, for calendar year taxpayers and on or before the 10th day of the fifth month after the close of the fiscal year

This form is used to report and pay monthly or quarterly installments of the Franchise Tax imposed by chapter 241, HRS, or the Public Service Company Tax imposed by chapter 239, HRS. Sections 241-5 and 239-7, HRS, provide for the franchise and public service company taxes, respectively, to be paid in 12 equal monthly installments when the estimated tax liability for the taxable year exceeds \$100,000. The first installment is to be paid on or before the 10th day of the first month following the close of the calendar or fiscal year and the remaining installments to be paid on or before the 10th day of each calendar month following the first tax installment.

If a tax installment is paid with the filing of Form F-1, Franchise Tax Return, or U-6, Public Service Company Tax Return, enter zero on line 4 of this form and a notation "F-1" or "U-6." If a payment of franchise tax is made with an application for an extension of time to file Form F-1 or U-6, enter zero on line 4 of this form and a notation "N-755."

Quarterly Payment Taxpayers.—Use this form to report and pay the franchise tax in four equal installments under section 241-5, HRS, or the public service company tax in four equal installments under section 239-7, HRS.

Due to the nature of the Franchise Tax and Public Service Company Tax and how those taxes are imposed, there are no provisions in either tax law that require or allow the making of estimated tax payments for your next tax year, similar to what is required and allowed for income tax purposes. Therefore, Form FP-1 should not be used to make any such estimated tax payments.

#### **GENERAL INSTRUCTIONS**

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2019, or fiscal tax year 2019 beginning on *month 1*, 2019 and ending on *month dd*, 20*yy*).
- 2. Check, in the appropriate box, what type of taxpayer you are.
- 3. Enter the Hawaii tax identification number, federal employer identification number (FEIN), name, and mailing address.
- 4. Enter on line 1, your total estimated tax liability for the year.
- 5. If you have applied an overpayment of tax on your 2019 Hawaii tax return to your tax for 2020, all or part of the overpayment may be applied to any voucher. Enter on line 3 the amount to be applied to the voucher being used.
- 6. Subtract line 3 from line 2 and enter the amount of the payment on line 4. Mail the voucher to the Hawaii Department of Taxation even if line 4 is zero.
- 7. Attach to the voucher a check or money order made payable to the "Hawaii State Tax Collector" in payment of the tax. Include your FEIN on the check or money order. Do not send cash through the mail.
- 8. Detach the voucher at the perforation and mail with the required payment to: HAWAII DEPARTMENT OF TAXATION

P.O. Box 1530 Honolulu, HI 96806-1530

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- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2019, or fiscal tax year 2019 beginning on *month 1*, 2019 and ending on *month dd*, 20*yy*).
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P.O. Box 1530

### ${\tt STATE\ OF\ HAWAII-DEPARTMENT\ OF\ TAXATION}$ FRANCHISE TAX OR **PUBLIC SERVICE COMPANY TAX**

2	020 ins	STALLMENT PAYMENT	「VOUCHER			
	sed on income for calendar tax y ginning on, 20					
	Check one: Franchise Tax	☐ Public Service Company Tax	Р	ayment Number <b>8</b>		
	Hawaii Tax I.D. No.	Federal Employer I.D. No.				
l	No.		Estimated tax liability for the year	\$		
YPE	Name		Amount of this installment	\$		
r or type	DBA (if any)		Amount of any unused overpayment credit to be applied	\$		
PRINT	Mailing Address (number and street)		4. Amount of this payment. (Line 2 minus line 3.)			
	City, State, and Postal/ZIP Code		MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your check or money order. DUE DATES FOR MONTHLY PAYMENTS:			
	Payment due on or before August 10, 2020, for calendar year taxpayers and on or before the 10th day of the eighth month after the close of the fiscal year for fiscal year taxpayers.  P. O. BOX 1530 HONOLULU, HI 96806-1530					
FP1	_I 2019A 08 VID01	01 See Instructions o	n the reverse side.	Form FP-1		
*		CUT	HERE	×		
(RE	EV. 2019)	ATE OF HAWAII — DEPARTMEN FRANCHISE TAX UBLIC SERVICE COM STALLMENT PAYMENT	( OR IPANY TAX	R STAPLE IN THIS SPACE		
	sed on income for calendar tax y	_				
be	ginning on, 20	19 and ending on	, 20			
	Check one:	☐ Public Service Company Tax	P	ayment Number <b>7</b>		
	Hawaii Tax I.D. No.	Federal Employer I.D. No.	Estimated tax liability for the year	\$		
TYPE	Name		Amount of this installment	\$		
8	DBA (if any)		Amount of any unused overpayment credit to be applied	\$		
PRINT	Mailing Address (number and street)		4. Amount of this payment. (Line 2 minus line 3.)	\$		
	City, State, and Postal/ZIP Code		MAIL THIS VOUCHER WITH CHECK OR MO TO "HAWAII STATE TAX COLLECTOR."	NEY ORDER PAYABLE		



#### -MAILING ADDRESS-**HAWAII DEPARTMENT OF TAXATION**

P.O. BOX 1530 HONOLULU, HI 96806-1530

ID NO 01

Payment due on or before July 10, 2020, for calendar year taxpayers and on or before the 10th day of the seventh month after the close of the fiscal year for fiscal year taxpayers.

Write your Federal Employer I.D. Number on your check or money order.

DUE DATES FOR MONTHLY PAYMENTS:

This form is used to report and pay monthly or quarterly installments of the Franchise Tax imposed by chapter 241, HRS, or the Public Service Company Tax imposed by chapter 239, HRS. Sections 241-5 and 239-7, HRS, provide for the franchise and public service company taxes, respectively, to be paid in 12 equal monthly installments when the estimated tax liability for the taxable year exceeds \$100,000. The first installment is to be paid on or before the 10th day of the first month following the close of the calendar or fiscal year and the remaining installments to be paid on or before the 10th day of each calendar month following the first tax installment.

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Quarterly Payment Taxpayers.—Use this form to report and pay the franchise tax in four equal installments under section 241-5, HRS, or the public service company tax in four equal installments under section 239-7, HRS.

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- 2. Check, in the appropriate box, what type of taxpayer you are.
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- 7. Attach to the voucher a check or money order made payable to the "Hawaii State Tax Collector" in payment of the tax. Include your FEIN on the check or money order. Do not send cash through the mail.
- 8. Detach the voucher at the perforation and mail with the required payment to: HAWAII DEPARTMENT OF TAXATION

P.O. Box 1530 Honolulu, HI 96806-1530

# How to Use the Payment Voucher

This form is used to report and pay monthly or quarterly installments of the Franchise Tax imposed by chapter 241, HRS, or the Public Service Company Tax imposed by chapter 239, HRS. Sections 241-5 and 239-7, HRS, provide for the franchise and public service company taxes, respectively, to be paid in 12 equal monthly installments when the estimated tax liability for the taxable year exceeds \$100,000. The first installment is to be paid on or before the 10th day of the first month following the close of the calendar or fiscal year and the remaining installments to be paid on or before the 10th day of each calendar month following the first tax installment.

If a tax installment is paid with the filing of Form F-1, Franchise Tax Return, or U-6, Public Service Company Tax Return, enter zero on line 4 of this form and a notation "F-1" or "U-6." If a payment of franchise tax is made with an application for an extension of time to file Form F-1 or U-6, enter zero on line 4 of this form and a notation "N-755."

Quarterly Payment Taxpayers.—Use this form to report and pay the franchise tax in four equal installments under section 241-5, HRS, or the public service company tax in four equal installments under section 239-7, HRS.

Due to the nature of the Franchise Tax and Public Service Company Tax and how those taxes are imposed, there are no provisions in either tax law that require or allow the making of estimated tax payments for your next tax year, similar to what is required and allowed for income tax purposes. Therefore, Form FP-1 should not be used to make any such estimated tax payments.

#### **GENERAL INSTRUCTIONS**

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2019, or fiscal tax year 2019 beginning on *month 1*, 2019 and ending on *month dd*, 20*yy*).
- 2. Check, in the appropriate box, what type of taxpayer you are.
- 3. Enter the Hawaii tax identification number, federal employer identification number (FEIN), name, and mailing address.
- 4. Enter on line 1, your total estimated tax liability for the year.
- 5. If you have applied an overpayment of tax on your 2019 Hawaii tax return to your tax for 2020, all or part of the overpayment may be applied to any voucher. Enter on line 3 the amount to be applied to the voucher being used.
- 6. Subtract line 3 from line 2 and enter the amount of the payment on line 4. Mail the voucher to the Hawaii Department of Taxation even if line 4 is zero.
- 7. Attach to the voucher a check or money order made payable to the "Hawaii State Tax Collector" in payment of the tax. Include your FEIN on the check or money order. Do not send cash through the mail.
- 8. Detach the voucher at the perforation and mail with the required payment to: HAWAII DEPARTMENT OF TAXATION

P.O. Box 1530

#### STATE OF HAWAII — DEPARTMENT OF TAXATION FRANCHISE TAX OR **PUBLIC SERVICE COMPANY TAX** INSTALLMENT PAYMENT VOUCHER

Based on income	for calendar tax year 2019, or fiscal tax year 2019		
heainnina on	2019 and ending on	20	

	g, <u> </u>			
	Check one:	☐ Public Service Company Tax	Pa	yment Number <b>10</b>
	Hawaii Tax I.D. No.	Federal Employer I.D. No.		
			Estimated tax liability for the year	\$
ORTYPE	Name		Amount of this installment	\$
	DBA (if any)		Amount of any unused overpayment credit to be applied	\$
<b>PRINT</b>	Mailing Address (number and street)		4. Amount of this payment. (Line 2 minus line 3.)	\$
	City, State, and Postal/ZIP Code		MAIL THIS VOUCHER WITH CHECK OR MO TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your ch DUE DATES FOR MONTHLY PAYMENTS:	



#### -MAILING ADDRESS-**HAWAII DEPARTMENT OF TAXATION**

P.O. BOX 1530 HONOLULU, HI 96806-1530 Payment due on or before October 10, 2020, for calendar year taxpayers and on or before the 10th day of the tenth month after the close of the fiscal year for fiscal year taxpayers.

FP1_I 2019A 10 VID01	ID NO 01	See Instructions on the reverse side.	Form FP-1
×		CUT HERE	×

Form FP-1 (REV. 2019)

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STATE OF HAWAII — DEPARTMENT OF TAXATION FRANCHISE TAX OR **PUBLIC SERVICE COMPANY TAX** INSTALLMENT PAYMENT VOUCHER DO NOT WRITE OR STAPLE IN THIS SPACE

Based on income for calendar tax year 2019, or fiscal tax year 2019 beginning on \_\_\_\_\_\_, 2019 and ending on \_\_\_\_\_, 20 \_\_\_\_\_

	Check one: Franchise Tax	☐ Public Service Company Tax	Р	ayment Number <b>9</b>
	Hawaii Tax I.D. No.	Federal Employer I.D. No.		
			Estimated tax liability for the year  ➤	\$
PE	Name			
Σ			2. Amount of this installment	\$
T OR 1	DBA (if any)		Amount of any unused overpayment credit to be applied	\$
PRIN	Mailing Address (number and street)		4. Amount of this payment. (Line 2 minus line 3.)	\$
	City, State, and Postal/ZIP Code		MAIL THIS VOUCHER WITH CHECK OR MO TO "HAWAII STATE TAX COLLECTOR."	NEY ORDER PAYABLE



#### -MAILING ADDRESS-HAWAII DEPARTMENT OF TAXATION

P.O. BOX 1530 HONOLULU, HI 96806-1530

Write your Federal Employer I.D. Number on your check or money order.

#### **DUE DATES FOR MONTHLY PAYMENTS:**

Payment due on or before September 10, 2020, for calendar year taxpayers and on or before the 10th day of the ninth month after the close of the fiscal year for fiscal year taxpayers.

#### **DUE DATES FOR QUARTERLY PAYMENTS**

Payment due on or before September 20, 2020, for calendar year taxpayers and on or before the 20th day of the ninth month following the close of the fiscal year for fiscal year taxpayers.

This form is used to report and pay monthly or quarterly installments of the Franchise Tax imposed by chapter 241, HRS, or the Public Service Company Tax imposed by chapter 239, HRS. Sections 241-5 and 239-7, HRS, provide for the franchise and public service company taxes, respectively, to be paid in 12 equal monthly installments when the estimated tax liability for the taxable year exceeds \$100,000. The first installment is to be paid on or before the 10th day of the first month following the close of the calendar or fiscal year and the remaining installments to be paid on or before the 10th day of each calendar month following the first tax installment.

If a tax installment is paid with the filing of Form F-1, Franchise Tax Return, or U-6, Public Service Company Tax Return, enter zero on line 4 of this form and a notation "F-1" or "U-6." If a payment of franchise tax is made with an application for an extension of time to file Form F-1 or U-6, enter zero on line 4 of this form and a notation "N-755."

Quarterly Payment Taxpayers.—Use this form to report and pay the franchise tax in four equal installments under section 241-5, HRS, or the public service company tax in four equal installments under section 239-7, HRS.

Due to the nature of the Franchise Tax and Public Service Company Tax and how those taxes are imposed, there are no provisions in either tax law that require or allow the making of estimated tax payments for your next tax year, similar to what is required and allowed for income tax purposes. Therefore, Form FP-1 should not be used to make any such estimated tax payments.

#### **GENERAL INSTRUCTIONS**

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2019, or fiscal tax year 2019 beginning on *month 1*, 2019 and ending on *month dd*, 20*yy*).
- 2. Check, in the appropriate box, what type of taxpayer you are.
- 3. Enter the Hawaii tax identification number, federal employer identification number (FEIN), name, and mailing address.
- 4. Enter on line 1, your total estimated tax liability for the year.
- 5. If you have applied an overpayment of tax on your 2019 Hawaii tax return to your tax for 2020, all or part of the overpayment may be applied to any voucher. Enter on line 3 the amount to be applied to the voucher being used.
- 6. Subtract line 3 from line 2 and enter the amount of the payment on line 4. Mail the voucher to the Hawaii Department of Taxation even if line 4 is zero.
- 7. Attach to the voucher a check or money order made payable to the "Hawaii State Tax Collector" in payment of the tax. Include your FEIN on the check or money order. Do not send cash through the mail.
- 8. Detach the voucher at the perforation and mail with the required payment to: HAWAII DEPARTMENT OF TAXATION

P.O. Box 1530 Honolulu, HI 96806-1530

# How to Use the Payment Voucher

This form is used to report and pay monthly or quarterly installments of the Franchise Tax imposed by chapter 241, HRS, or the Public Service Company Tax imposed by chapter 239, HRS. Sections 241-5 and 239-7, HRS, provide for the franchise and public service company taxes, respectively, to be paid in 12 equal monthly installments when the estimated tax liability for the taxable year exceeds \$100,000. The first installment is to be paid on or before the 10th day of the first month following the close of the calendar or fiscal year and the remaining installments to be paid on or before the 10th day of each calendar month following the first tax installment.

If a tax installment is paid with the filing of Form F-1, Franchise Tax Return, or U-6, Public Service Company Tax Return, enter zero on line 4 of this form and a notation "F-1" or "U-6." If a payment of franchise tax is made with an application for an extension of time to file Form F-1 or U-6, enter zero on line 4 of this form and a notation "N-755."

Quarterly Payment Taxpayers.—Use this form to report and pay the franchise tax in four equal installments under section 241-5, HRS, or the public service company tax in four equal installments under section 239-7, HRS.

Due to the nature of the Franchise Tax and Public Service Company Tax and how those taxes are imposed, there are no provisions in either tax law that require or allow the making of estimated tax payments for your next tax year, similar to what is required and allowed for income tax purposes. Therefore, Form FP-1 should not be used to make any such estimated tax payments.

#### **GENERAL INSTRUCTIONS**

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2019, or fiscal tax year 2019 beginning on *month 1*, 2019 and ending on *month dd*, 20*yy*).
- 2. Check, in the appropriate box, what type of taxpayer you are.
- 3. Enter the Hawaii tax identification number, federal employer identification number (FEIN), name, and mailing address.
- 4. Enter on line 1, your total estimated tax liability for the year.
- 5. If you have applied an overpayment of tax on your 2019 Hawaii tax return to your tax for 2020, all or part of the overpayment may be applied to any voucher. Enter on line 3 the amount to be applied to the voucher being used.
- 6. Subtract line 3 from line 2 and enter the amount of the payment on line 4. Mail the voucher to the Hawaii Department of Taxation even if line 4 is zero.
- 7. Attach to the voucher a check or money order made payable to the "Hawaii State Tax Collector" in payment of the tax. Include your FEIN on the check or money order. Do not send cash through the mail.
- 8. Detach the voucher at the perforation and mail with the required payment to: HAWAII DEPARTMENT OF TAXATION

P.O. Box 1530

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# STATE OF HAWAII — DEPARTMENT OF TAXATION FRANCHISE TAX OR **PUBLIC SERVICE COMPANY TAX** INSTALLMENT PAYMENT VOUCHER

		-	vear 2019, or fiscal tax year 2 19 and ending on			
			-			
		Franchise Tax	Public Service Company Tax	Pay	yment Number 12	
	Hawaii Tax I		Federal Employer I.D. No.	Estimated tax liability for the year	\$	
ORTYPE				Amount of this installment	\$	
				Amount of any unused overpayment credit to be applied	\$	
PRINT				4. Amount of this payment. (Line 2 minus line 3.)	\$	
	City, State, and Postal/ZIP Code		MAIL THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your check or money order. DUE DATES FOR MONTHLY PAYMENTS:			
		-MAILING AD	DDRESS-	Payment due on or before December 10, 2020, and on or before the 10th day of the twelfth r fiscal year for fiscal year taxpayers.	for calendar year taxpayers nonth after the close of the	
暴	HA\	WAII DEPARTMEN		DUE DATES FOR QUARTERLY PAYMENTS		
P. O. BOX 1530 HONOLULU, HI 96806-1530			Payment due on or before December 20, 2020, for calendar year taxpayers and on or before the 20th day of the twelfth month following the close of the fiscal year for fiscal year taxpayers.			
ED4	_I 2019A 12 VID01	ID NO	On See Instructions of			
111	_12019A 12 VID01	ID NO	01		Form FP-1	
*			CUTI	HERE — — — — — —	×	
	<b>orm FP-1</b> EV. 2019)		ATE OF HAWAII — DEPARTMEN' FRANCHISE TAX UBLIC SERVICE COM	OR	R STAPLE IN THIS SPACE	
2	<b>020</b>		STALLMENT PAYMENT			
		-	vear 2019, or fiscal tax year 2 19 and ending on			
	Check one:	Franchise Tax	☐ Public Service Company Tax	Pa	yment Number <b>11</b>	
	Hawaii Tax		Federal Employer I.D. No.		\$	
YPE			Amount of this installment	\$		
ORTYPE				Amount of any unused overpayment credit to be applied	\$	
PRINT	Mailing Address (number and street)			4. Amount of this payment. (Line 2 minus line 3.)	\$	
	City, State, and Pos	tal/ZIP Code		MAIL THIS VOUCHER WITH CHECK OR MO TO "HAWAII STATE TAX COLLECTOR." Write your Federal Employer I.D. Number on your ch DUE DATES FOR MONTHLY PAYMENTS:		



#### -MAILING ADDRESS-**HAWAII DEPARTMENT OF TAXATION**

P.O. BOX 1530 HONOLULU, HI 96806-1530

See Instructions on the reverse side.

Payment due on or before November 10, 2020, for calendar year taxpayers and on or before the 10th day of the eleventh month after the close of the

fiscal year for fiscal year taxpayers.

This form is used to report and pay monthly or quarterly installments of the Franchise Tax imposed by chapter 241, HRS, or the Public Service Company Tax imposed by chapter 239, HRS. Sections 241-5 and 239-7, HRS, provide for the franchise and public service company taxes, respectively, to be paid in 12 equal monthly installments when the estimated tax liability for the taxable year exceeds \$100,000. The first installment is to be paid on or before the 10th day of the first month following the close of the calendar or fiscal year and the remaining installments to be paid on or before the 10th day of each calendar month following the first tax installment.

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#### **GENERAL INSTRUCTIONS**

- 1. Please provide the taxable year of the income that the tax is based on in the space provided, (i.e., calendar tax year 2019, or fiscal tax year 2019 beginning on *month 1*, 2019 and ending on *month dd*, 20*yy*).
- 2. Check, in the appropriate box, what type of taxpayer you are.
- 3. Enter the Hawaii tax identification number, federal employer identification number (FEIN), name, and mailing address.
- 4. Enter on line 1, your total estimated tax liability for the year.
- 5. If you have applied an overpayment of tax on your 2019 Hawaii tax return to your tax for 2020, all or part of the overpayment may be applied to any voucher. Enter on line 3 the amount to be applied to the voucher being used.
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